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Accounting is About More than Just Numbers ... it's About Making Better Decisions - Ron Messer (School of Business)

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Accounting is About More than Just Numbers... it's About Making Better Decisions

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Spotlight

Faculty Researcher Profile

School of Business

Accounting is About More than Just Numbers... it's About Making Better Decisions.

Snapshot

Ron Messer is a faculty member in the School of Business at KPU whose research interests focus broadly on management accounting and decision making. A graduate of six universities, Ron holds undergraduate and graduate degrees in both public and business administration. He is a Chartered Accountant and a Certified Management Accountant with 25 years of working experience in financial planning, corporate finance, and cost accounting. His essays have appeared in journals in Canada, the United States, and the United Kingdom.

Key Research

Ron Messer's primary areas of interest include organizational strategy, financial planning, and supply chain management (with an emphasis on logistics). To this end, he has published in peer-reviewed academic journals (eleven essays), industry specific journals (seven articles), and chapters in authoritative textbooks (two chapters in two texts).

Organizational Strategy:

- Based on his strategy research, Ron developed a method for charging airport landing and terminal fees that optimizes the social welfare for both the travelling public and private sector operators. In conjunction with this work, Ron also proposed a pricing framework for private sector airports.

In the area of government, he suggested a renewed focus on organizational vision, whereby the public sector adopts private sector values in the delivery of its services.

Financial Planning:

- In the area of financial planning, Ron proposed a budgeting method that eliminates many of the problems encountered when companies

Ron Messer



- prepare their annual financial plans. He also created a process for identifying budget 'cheaters'; this process allows for the creation of more realistic business plans and thereby avoids the inefficient allocation of corporate capital.

Supply Chain Management:

- In an essay written more than a decade ago, ("Airports, Air Cargo and the Internet") Ron outlines the possible effects of e-commerce on airports as logistics hubs in the supply chain. In this paper, Ron predicts that Internet enabled business models will lead to increased air cargo and possible on-airport manufacturing facilities. Recent evidence surrounding the development at Indian airports (with the production of off-patent pharmaceuticals), the United Parcel Services aviation group (servicing laptop computers), and the many 'fulfillment' centers under construction at, or near, airports (Amazon) provides evidence to support this hypothesis.

Impact of Research

Ron Messer's essays on supply chain management and logistics describe the impact of e-commerce on aviation globally. In the area of organizational strategy, Ron has proposed a way in which university business programs can distinguish themselves and become world-class institutions.

Overall, Ron's research is helping to develop strategies so that governments can deliver public services more effectively, including airports operating in deregulated environments. Moreover, his work is impacting the way private and public institutions operate by proposing efficient methods that are globally relevant.

What's Next?

- Ron recently published a business case that will be used as part of a competition for management accounting students across the United States (along with teaching notes, which will be published separately).
- He is currently completing a paper that discusses enhanced teaching methods for management accounting.
- His most ambitious project to date is examining decision making in speculative markets in order to understand the underlying mechanisms that govern participant behaviors. This involves analyzing large data sets and developing a number of heuristic models.

Check out Ron Online:

- ORGANIZATIONAL STRATEGY: A Strategy for Airport Pricing (2001), Handbook of Airline Strategy - [view attachment](#)
- FINANCIAL PLANNING: Death of a Budget (2009), Journal of Cost Management - [view attachment](#)
- SUPPLY CHAIN MANAGEMENT: Airports, Air Cargo and the Internet (2000), Airports International - [view attachment](#)